of these or to lease toddy yielding trees to the Government vend farmer, tree tax should be paid and the trees on which it is leviable will be marked by the Excise officers.

As regards the mamul alleged of the smaller malnad proprietors furnishing free drink to their jitagars and cattle boys out of toddy drawn from trees in their lands, enquiry will be instituted by Deputy Commissioners and on receipt of their reports orders will be passed.

Subject No. 72
Grant of land containing date trees.

Summary of discussion.—(*a*) Lands containing date trees may be ordered to be given out for cultivation.

(*b*) Prompt disposal of darkhasts for such lands is desirable and can only be secured by the discontinuance of the present practice of Abkari Inspectors reporting upon them to Amildars who in their turn seek the orders of the Deputy Commissioner.

(*c*) All reserved groves should be demarcated and all waste land not included within the limits of such demarcation should be promptly given out for cultivation when applied for even though they may contain a few date trees or may be situate in the vicinity of reserved groves.

Reply of Government.—(*a*) (*b*) & (*c*). Complete lists will be prepared and published of lands required to be reserved as toddy groves. Lands not included in them will be available for cultivation, and darkhasts will be disposed of as quickly as possible.

Subject No. 73
(a) Tree tax on date trees.

Summary of discussion. (*a*)—(1) One-half of the tree tax levied by Government may be paid to the owners of the trees tapped as the latter cannot make their own arrangements for having their trees tapped and are entirely at the mercy of Government farmers.

(2) Some distinction should be made between trees in occupied land and trees in Government land so that the owners of the former may share in the realizations from the tree tax.

(3) Occupants of both alienated and unalienated lands are entitled to the full benefit of the revenue derived from the trees standing thereon.

(b) Tree tax in Inam villages.

Summary of discussion. (*b*)—The tax collected from date trees in Inam villages should go to the Inamdars.

Reply of Government.—(*a*) and (*b*). Tree tax is different from tree rent to which latter owners of lands are entitled. The scheme will be carefully considered before final orders are passed.

Subject No. 74
Cases of removal of date leaves by raiyats should be disposed of on the Revenue side.

Summary of discussion.—Raiyats are criminally prosecuted for occasionally cutting and removing date leaves for making ropes, c., for agricultural purposes; such cases should ordinarily be dealt with and disposed of on the Revenue side.